MILK MARKET ADMINISTRATOR'S POOL PLAN NO. 2

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MILK MARKET ADMINISTRATOR'S

CHART OF ACCOUNTS

Account Number	Account	
	ADMINISTRATOR'S OPERATIONS	
1-01	Administrator's Regular Fund	
1-02	Administrator's Special Fund	
1-10	Accounts Receivable - Regular Assessment	
1-11	Accounts Receivable - Special Assessment	
1-20	Office Furniture and Equipment	
1-21	Supplies Inventory - Stationery and Printing	
1-30	Vouchers Payable	
1-31	Notes Payable	
1-40	Market Administrator's Operating Balance	
1-50	Income - Regular Assessments	
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1-62	Advertising & Publicity	
1-63	Contributions	
1-64	Dues and Subscriptions	
1-65	General Expenses	
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1-67	Interest	
1-68	Legal	
1-69	Light	
1-70	Milk Industry Board Allotment	
1-71	Office Supplies and Stationery	
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1-74	Salaries	
1-75	Surety Bond	
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1-77	Telephone and Telegraph	
1-78	Traveling Expenses	
	EQUALIZATION ADJUSTMENT ACCOUNTS	
2-01	Equalization Adjustment Fund	
2-02	Contingent Reserve Fund	
2-03	Distributor's Surety Fund	(1) Contra
2-10	Accounts Receivable - Distributor's Adjustments	
2-30	Accounts Payable - Distributor's Adjustments	
2-31	Distributor's Surety Accounts	(1) Contra
2-40	Adjustments Accrued	
2-41	Reserve for Default of Equalization Payments	

Account Number	Account	
	MARKETING SERVICE ACCOUNTS	
3-01	Marketing Service Fund	
3-10	Accounts Receivable - Non-Association Members	
3-11	Accounts Receivable - Association Members	(2) Contra
3-30	Vouchers Payable	
3-31	Due Associations	(2) Contra
3-40	Marketing Service Operating Balance	
3-50	Income - Marketing Service Assessments	
3-60	Advertising & Educational	
3-61	Auto Expense	
3-62	Credit Protection	
3-63	General Expenses	
3-64	Hauling	
3-65	Insurance	
3-66	Light	
3-67	Marketing Information	
3-68	Office Supplies and Stationery	
3-69	Postage	
3-70	Rent	
3-71	Salaries	
3-72	Telephone & Telegraph	
3-73	Testing and Weighing	
3-74	Traveling Expense	
	SYMBOLS	
1-	Prefix - Administrator's Operations	
2-	Prefix - Equalization Adjustments	
3-	Prefix - Marketing Service	
01-09	Suffix - Cash Funds	
10-19	Suffix - Accounts Receivable	
20-29	Suffix - Fixed Assets and Inventories	
30-39	Suffix - Accounts Payable	
40-49	Suffix - Net Operating Balances and Adjustments	
50-59	Suffix - Income Accounts	
60-80	Suffix - Expense Accounts	

MILK MARKET ADMINISTRATOR'S

CLASSIFICATION OF ACCOUNTS

ADMINISTRATOR'S OPERATIONS:

1-01 Administrator's Regular Fund

This account will represent the depository fund of the Milk Market Administrator, to be used for all deposits and disbursements arising from administrative operations.

1-02 Administrator's Special Fund

This account will represent the depository fund of any special assessments arising out of the Market Administrator's operations to be accounted for and used separately from the normal administrative operations for special purposes.

1-10 Accounts Receivable - Regular Assessment

This account will represent charges to distributors for the regular assessment made to them for the purpose of accumulating operating capital in accordance with the provisions of the License.

1-11 Accounts Receivable - Special Assessment

This account will represent charges to distributors on any special assessments that may be necessary for the Market Administrator to make as might be authorized in the provisions of the License.

1-20 Office Furniture and Equipment

This account will represent the actual cost of furniture and equipment purchased for use by the Milk Market Administrator.

1-21 Supplies Inventory - Stationery and Printing

This account will represent the inventory at the end of any accounting period of stationery and printing supplies, whenever such supplies contain a value worthy of consideration as an inventory.

1-30 Vouchers Payable

This account will represent outstanding vouchers or invoices unpaid at the end of any accounting period for purchases applicable to the Market Administrator's operations.

1-31 Notes Payable

This account will represent the amount of any Notes Payable by the Milk Market Administrator outstanding at the end of any accounting period, the liability of which has resulted from administrative operations.

1-40 Market Administrator's Operating Balance

This account will represent the operating balance of surplus arising from the administrative operations of the Market Administrator.

1-50 Income - Regular Assessments

This account represents the income arising from regular assessments of the Market Administrator for his operations charged to distributors in accordance with the provisions of the License.

1-51 Income - Special Assessments

This account represents income arising from Special Assessments made by the Market Administrator to distributors on any occasion authorized under the provisions of the License.

1-60 Auditing Service

This account represents any expenditures by the Milk Market Administrator for auditing service as may be required from outside Auditors.

1-61 Auto Expense

This account represents any expenditures for the use of automobiles that are properly chargeable to the Administrative Operating Fund.

1-62 Advertising and Publicity

This account represents the expenditure for any advertising and publicity properly chargeable to the Administrator's Operating Fund.

1-63 Contributions

This account is self-explanatory and represents any contributions made by the Market Administrator out of the Operating Fund.

1-64 Dues and Subscriptions

This account will represent any expenditure for dues and subscriptions out of the Administrator's Operating Fund as separate from any allotment to the Milk Industry Board or for Marketing Service.

1-65 General Expenses

This account will represent any unallocated expenditures not properly chargeable to other classified expenses under the administrator's operations.

1-66 Insurance

This account will represent all expenditures for insurance chargeable to the Administrator's Operating Fund.

1-67 Interest

This account will represent all interest expenses properly chargeable to the Market Administrator's Operating Fund.

1-68 Legal

This account will represent all legal expenses incurred by the Milk Market Administrator arising out of the operations of his office.

1-69 Light

This account will represent the expenditure for any electricity properly chargeable to the Market Administrator's operations.

1-70 Milk Industry Board Allotment

This account will represent any allotment provided by the License payable to any Milk Industry Board or Council, in accordance with the authority for the establishment of such agency under the License.

1-71 Office Supplies and Stationery

This account will represent the monthly charges properly applicable to the Administrator's operations for stationery and supplies used.

1-72 Postage

This account will represent the expenditure for any postage chargeable to the Administrator's Operating Fund.

1-73 Rent

This account will represent any expenditures for rent of offices chargeable to the Administrator's Operating Fund.

1-74 Salaries

This account will represent the expenditures and accruals of all salaries properly chargeable to the Market Administrator's Operating Fund.

1-75 Surety Bond

This account will represent the cost of surety bonds for the Milk Market Administrator or other employees of his office as may be authorized and chargeable to the Market Administrator's fund.

1-76 Taxes

This account will represent the expenditure for any taxes assessed and payable against the operations of the Milk Market Administrator.

1-77 Telephone and Telegraph

This account will represent any charges to the Administrator's Operations for any telephone or telegraph services.

1-78 Traveling Expenses

This account will represent any expenditures chargeable to the Milk Market Administrator's office incurred as separate from Auto Expense, as classified separately.

EQUALIZATION ADJUSTMENT ACCOUNTS:

2-01 Equalization Adjustment Fund

This account will represent the depository fund for all deposits from distributors and payments to distributors for equalization adjustments for milk purchased from producers with the sales use of milk under the provisions of the License.

2-02 Contingent Reserve Fund

This account will represent the depository fund as may be provided by the License for any contingency that may arise out of the default of any distributor to make payment to the Market Administrator for equalization adjustments.

2-03 Distributor's Surety Fund

This account will represent the depository fund of any sums advanced by any distributor to guarantee surety of the payment for his milk to producers (see contra-liability Account 2-31).

2-10 Accounts Receivable - Distributor's Adjustments

This account will represent the charges to distributors for any amount due by the distributor to the Market Administrator for equalization adjustment between the purchases and sales use of milk.

2-30 Accounts Payable - Distributor's Adjustments

This account will represent amounts payable to distributors arising out of adjustment of his equalization account from purchases and sales use of milk.

2-31 Distributor's Surety Accounts

This account will represent the liability of the Market Administrator for the deposit of any distributor representing surety of his payment for any milk purchased from producers.

2-40 Adjustments Accrued

This account will represent any adjustments arising out of the computation of a blended price of milk whereas fractions exist and can not be allocated in the payment but are accrued to the succeeding period.

2-41 Reserve for Default of Equalization Payments

This account will represent the reserve set aside (See Account No. 2-02 Contingent Reserve Fund) for any default of a distributor in making equalization payments provided by the License.

MARKETING SERVICE ACCOUNTS:

3-01 Marketing Service Fund

This account will represent the depository fund for payments made by distributors for marketing service as provided by the License.

3-10 Accounts Receivable - Non-Association Members

This account will represent the amounts due for assessment to distributors deductible from prices paid producers for milk purchased, such assessments to be used to provide marketing service to non-member association producers.

3-11 Accounts Receivable - Association Members

This account will represent the amounts assessed distributors as deducted from association producer members for marketing service, provided by a producers association. Such payment, in turn, being made to the producers association (See Account No. 3-31 Due Associations).

3-30 Vouchers Payable

This account will represent unpaid invoices for service rendered and expenses chargeable to the Marketing Service furnished by the Market Administrator.

3-31 Due Associations

This account will represent collections made by the Market Administrator from distributors for marketing service provided producers or members of a producers association.

3-40 Marketing Service Operating Balance

This account will represent the operating balance or surplus arising out of the operations of the Marketing Service provisions of the License.

3-50 Income - Marketing Service Assessments

This account will represent assessments to producers as deducted by distributors for Marketing Service which will be rendered by the Market Administrator's office to producers.

3-60 Advertising and Educational

This account will represent expenditures for advertising and additional services for the promotion and marketing of producers milk, who are not members of a producers association.

3-61 Auto Expense

This account will represent auto expenses chargeable to the Marketing Service performed by the Market Administrator's Office.

3-62 Credit Protection

This account will represent any expenditure necessary for the protection of distributor's credit in so far as payment to producers, who are not members of any producers association, is concerned.

3-63 General Expenses

This account will represent the payment of any expenditures not properly assignable to other expense accounts under the Marketing Service Classifications.

3-64 Hauling

This account will represent the expenditure for any hauling necessary to perform testing and service to non-producer association members of the Milk Market.

3-65 Insurance

This account will represent the expenditure for any insurance chargeable to the Marketing Service Operations of the Market Administrator.

3-66 Light

This account will represent the expenditure for any electricity which is chargeable to the Marketing Service Operations of the Market Administrator.

3-67 Marketing Information

This account will represent the expenses of providing any marketing information to non-association producers.

3-68 Office Supplies and Stationery

This account will represent the charges for any office supplies and stationery applicable to Marketing Service Operations of the Market Administrator.

3-69 Postage

This account will represent any postage expenses chargeable to the Marketing Service Operations.

3-70 Rent

This account will represent any expenditure for rent of office space chargeable to the Marketing Service Operations.

3-71 Salaries

This account will represent the expenses or accruals for any salaries chargeable to the Marketing Service Operations.

3-72 Telephone and Telegraph

This account will represent the expense of any telephone and telegraph charges applicable to the Marketing Service performed by the Market Administrator.

3-73 Testing and Weighing

This account will represent any testing and weighing expenses other than salaries (as provided in Account 3-71) performed by the Market Administrator as a marketing service to non-association producer members.

3-74 Traveling Expenses

This account will represent any travel expenses incurred by employees furnishing marketing service to non-association producer members as separate from Auto Expense (provided in Account 3-61).

REPORT OF PURCHASES OF MILK TO THE MARKET ADMINISTRATOR
FOR THE ________________ MARKET

DISTRIBUTOR ______________________ DELIVERY PERIOD ______________

SCHEDULE I

MILK PURCHASES FROM PRODUCERS DELIVERING MILK PRIOR
TO ____________________ DELIVERED TO CITY PLANT

		A	Pounds of Milk or Butterfat			
Producer's Number	Producer's Name	N	Established Base	Base Milk Delivered	Excess Milk Delivered	Total Milk Delivered
	A-Association Member					
	N-Non-Association Member					

REPORT OF PURCHASES OF MILK TO THE MARKET ADMINISTRATOR
FOR THE _____ MARKET

DISTRIBUTOR: _____ DELIVERY PERIOD: _____

SCHEDULE _____

MILK PURCHASED FROM NEW PRODUCERS*
*(STARTING DELIVERY AFTER _____ EFFECTIVE DATE OF LICENSE)

Producer's Number	Producer's Name Address	A N	Date Delivery Started	Days Delivered	Pounds of Milk or B.F. Delivered	Percentage of B.F. Test
	A-Ass'n. Member					
	N-Non-Ass'n. Member					

M.A.P. 2

NEW PRODUCER'S DELIVERY NOTICE

THIS FORM MUST BE SUBMITTED PROMPTLY, IN DUPLICATE FOR EACH PRODUCER STARTING OR RESUMING DELIVERIES OF MILK TO YOUR PLANT

- - - - -

MILK MARKET ADMINISTRATOR _____

ADDRESS _____

CITY _____ STATE _____

THE FOLLOWING PRODUCER HAS STARTED TO DELIVER MILK TO OUR PLANT

FULL NAME OF PRODUCER: _____

ADDRESS: _____ STATION: _____

DATE OF FIRST DELIVERY TO US: _____

PREVIOUSLY DELIVERED TO: _____

DATE: _____ DISTRIBUTOR: _____

FOR ADMINISTRATOR'S USE ONLY

The Base for This Producer is: _____ Lbs. Per Day

_____

Milk Market Administrator.

PRODUCER - DISTRIBUTOR'S PRODUCTION

(Submit in Duplicate and Attach to Exhibit)

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MILK MARKET ADMINISTRATOR _____ SCHEDULE III

ADDRESS _____

CITY _____ STATE _____

The following is a true record of the milk produced from our own cows for the period of _____ days ended _____ 1934, and has either been sold, delivered, or is on hand.

ESTABLISHED BASE _____ LBS. DELIVERED BASE _____ LBS/ EXCESS _____ LBS.

DATE: _____ DISTRIBUTOR: _____

FOR ADMINISTRATOR'S USE ONLY

DATE: _____

APPROVED BASE: _____ AVERAGE TEST: _____

ENTERED: _____

_____
Administrator.

REPORT OF PURCHASES OF MILK TO THE MARKET ADMINISTRATOR
FOR THE ______________ MARKET

DISTRIBUTOR: ______________________

DELIVERY PERIOD: __________

SCHEDULE V
MILK PURCHASED FROM OTHER DISTRIBUTORS

Date Purchased	Name of Distributor	Pounds of Milk or Butterfat			
		Class I	Class II	Class III	Total

REPORT OF PURCHASES OF MILK TO THE MARKET ADMINISTRATOR
FOR THE ________________ MARKET

DISTRIBUTOR: ________________________ DELIVERY PERIOD: __________

SCHEDULE V
MILK PURCHASED FROM OTHER DISTRIBUTORS

Date Purchased	Name of Distributor	Pounds of Milk or Butterfat			
		Class I	Class II	Class III	Total

REPORT TO THE MARKET ADMINISTRATOR OF SALES TO
OTHER DISTRIBUTORS FOR THE _____ MARKET

DISTRIBUTOR: _____ DELIVERY PERIOD _____

SCHEDULE VI

1. SALES TO OTHER DISTRIBUTORS IN THE SALES AREA

Date Of Sale	Sold To	Address	Pounds Of Milk or B.F.	@	Amount

2. SALES OUTSIDE OF THE MARKET SALES AREA

Date Of Sale	Sold To	Address	Pounds Of Milk or B.F.	@	Amount

SIGNED

DATE

SUMMARY OF AMOUNT PAYABLE TO PRODUCERS AT ESTABLISHED PRICES
TO THE MARKET ADMINISTRATOR _____ MARKET

DISTRIBUTOR: _____ DELIVERY PERIOD: _____

EXHIBIT "A"

	Schedule	Pounds of Milk or B. F.	Rate Per Cwt. or Lb.	Amount Payable
(a) BASE MILK				
From Association Members	1			
From Non-Association Members	1			
Own Production	3			
(b) EXCESS MILK				
From Association Members	1			
From Non-Association Members	1			
Own Production	3			
(c) NEW PRODUCERS	2			
From Association Members				
From Non-Association Members				
_____				
TOTAL AMOUNT PAYABLE TO PRODUCERS				
LESS: AMOUNTS DUE TO MILK MARKET ADMINISTRATOR				
Administration Fund Assessment				
Marketing Service Fund Assessment				
Total Amounts Due to Administrator				
NET AMOUNTS DUE PRODUCERS				

REPORT OF THE NET COST OF MILK PURCHASED, SOLD, DISTRIBUTED, OR USED
TO THE MILK MARKET ADMINISTRATOR FOR THE _____ MARKET

DISTRIBUTOR: _____ DELIVERY PERIOD _____

EXHIBIT "B"

	Lbs. of Milk or B. F.	Rate Per Cwt. or B. F.	Value
SALES			
Primary Sales			
Class I			
Class II			
Class III			
Total Primary Sales			
Other Sales and Uses - (Schedule VI)			
To Distributors in Sales Area			
Class I			
Class II			
Class III			
Total to Other Distributors			
Sales Outside Sales Area			
Class I			
Class II			
Class III			
Total Sales Outside Area			
Total of All Sales			
Less: Purchases from Distributors-(Sch.V)			
Class I			
Class II			
Class III			
Total Purchases from Distributors			
Total Value of Milk Purchased from Producers (Total Pounds to Agree with Exhibit A)			
Less: Total Amount Payable to Producers (From Exhibit A)			
Administrator's Adjustment			
Due to Milk Market Administrator			
Due From Milk Market Administrator			

MILK MARKET ADMINISTRATOR

FOR THE _____ MARKET

Invoice Number _____

TO: _____

_____ 193__.

_____

EQUALIZATION ADJUSTMENT ACCOUNT

(AS AUTHORIZED BY LICENSE FOR MARKETING MILK, _____ MARKET, DATED _____ IN ACCORDANCE WITH EXHIBIT _____, SECTION _____, PARAGRAPH _____).

Exhibit or Schedule		Debit	Credit	Balance

MILK MARKET ADMINISTRATOR

FOR THE _____ MARKET

Invoice Number _____

TO: _____

_____ 193__.

_____

MARKETING SERVICE DEDUCTION

(AS AUTHORIZED BY LICENSE FOR MARKETING MILK, _____ MARKET, DATED _____ IN ACCORDANCE WITH EXHIBIT _____, SECTION _____, PARAGRAPH _____).

Exhibit or Schedule		Debit	Credit	Balance

MILK MARKET ADMINISTRATOR

FOR THE _____ MARKET

Invoice Number _____

TO: _____

_____ 193 ___.

_____

ADMINISTRATIVE ASSESSMENT

(AS AUTHORIZED BY LICENSE FOR MARKETING MILK _____ _____ MARKET, DATED _____ IN ACCORDANCE WITH EXHIBIT _____, SECTION _____, PARAGRAPH _____).

Exhibit or Schedule		Debit	Credit	Balance

MILK MARKET ADMINISTRATOR

FOR THE _____ MARKET

Distributor's Number _____

TO: _____

_____ 193 .

_____

STATEMENT

(THIS PAYMENT IS DUE FORTHWITH ON RECEIPT OF THIS DEMAND. SEE LICENSE _____, ARTICLE _____, SECTION _____, PARAGRAPH _____).

Invoice Number		Debit	Credit	Balance

MILK MARKET ADMINISTRATOR FOR THE _____ MARKET

MONTH _____

ACCOUNTS RECEIVABLE AND REVENUE JOURNAL

Distributor's Number	Distributor's Name	Equalization Adjustment				Administrative Assessment		Marketing Service -- Exhibit				Other Assessments
		Exhibit	Exhibit	Due to Administrator	Due From Administrator	Exhibit		Non-Association Members		Association Members		
		Value of Milk Used	Amt. Payable to Producers			Pounds	Amount	Pounds	Amount	Pounds	Amount	

Accounts Posted 2-10/2-40 2-40/2-30 1-10/1-50 3-10/3-50 3-11/3-31 1-11/1-51

Account Number _____

DISTRIBUTOR'S LEDGER SHEET

DISTRIBUTOR: _____ ADDRESS: _____

Date	Remarks	Folio	Equalization Adjustment		Administrative Assessment		Marketing Service		Special Assessment		Total	
			Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.

MILK MARKET ADMINISTRATOR

FOR THE _____ MARKET

CASH RECEIPTS

Date	Distributor	Folio	Debit - Deposit Funds			Funds Transfer Adjustments						Credit - Accounts Receivable				Other		
			Equalization Adjustment	Administrative Assessment	Marketing Service	Equalization		Administrative		Marketing Service		Equalization Adjustment	Administrative Assessment	Marketing Service Ass'n	Marketing Service Non-Ass'n.	Account	Debit Amount	Credit Amount
						Dr.	Cr.	Dr.	Cr.	Dr.	Cr.							

C. D. PAGE _____

MILK MARKET ADMINISTRATOR FOR THE _____ MARKET

CASH DISBURSEMENTS

MONTH OF _____

Date	Paid To	Explanation	Check No.	Administrative Operating Fund						Marketing Service Fund						Equalization Fund		Other Funds		
				Bank Cr.	Expenses Acct.	Expenses Debit	Other Acct.	Other Debit	Other Credit	Bank Cr.	Expenses Acct.	Expenses Debit	Other Acct.	Other Debit	Other Credit	Bank Cr.	Distributor Dr.	Acct.	Debit	Credit

MILK MARKET ADMINISTRATOR'S

BLENDED POOL LEDGER

MONTH OF:

Distributor's Number	Distributor's Name	Folio	Net Sales of Producers Milk								Pounds of Milk or B.F. Purchased				Exemptions		Value of Excess & Now @ $	Value of Delivered Base Milk
			Class I		Class II		Class III		Total		From Reg. Prod.		From New Prod.	Total Lbs. or B.F.				
			Pounds	Amount	Pounds	Amount	Pounds	Amount	Pounds	Amount	Del. Base	Excess			Pounds	Amount		
				$		$		$		$						$	$	$

A.P. 2

Blended Price = Value of Delivered Base + Base Pounds